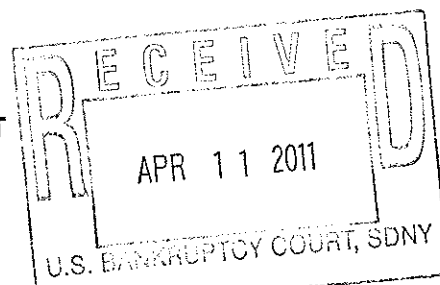


UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK



In re

LEHMAN BROTHERS HOLDINGS, INC.,
et al.,

Debtors.

Chapter 11

Case No. 08-13555 (JMP)

(Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. §1111 (a). Transferee hereby gives notice pursuant to Rule 3001(e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this notice.

Caja de Credito de los Ingenieros, SCC

Name of Transferee

Name and address where notices to transferee should be sent:

Caja de Credito de los Ingenieros, SCC

Attn: Joan Cavallé

Via Laietana, 39

Barcelona, Spain 08003

Phone: +34 268 2929

Fernando Alaix Idoate

Name of Transferor

Court Claim # (if known): 64895

Total amount of Claim: \$70,875

Date Claim Filed: November 5, 2009

Phone:

Name and Address where transferee payments should be sent (if different from above): N/A

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: _____

Transferee/Transferee's Agent

Caja de Credito de los Ingenieros SCC/Authorized Signatory

Name: Joan Cavallé

Title: Chief Executive Officer

Date January 11, 2011

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 & 3571.

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: The Debtors

Fernando Alaix Idoate, having a mailing address at Folgarolas, 30, 3-2, Barcelona, Spain 08022 ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of the Agreement for the Acquisition of Financial Instruments dated December 17, 2010, does hereby certify that he has unconditionally and irrevocably sold and transferred to Caja de Credito de los Ingenieros, SCC, its successors and assigns, with office at Via Laietana, 39, Barcelona, Spain 08003 ("Buyer"), all right, title and interest in and to the net claim of Seller against Lehman Brothers Treasury Co. B.V. (in administration) and its affiliates (including Seller's claim against Lehman Brothers Holding Inc. arising under a guaranty) in the amount of \$70,875 docketed as Claim No. 64895 (collectively the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001(e) of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing the Agreement for the Acquisition of Financial Instruments as an unconditional transfer and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated the 11th day of January 2011.

By: 

Name: Fernando Alaix Idoate

Caja de Credito de los Ingenieros, SCC

By: 

Name: Joan Cavallé

Title: Chief Executive Officer